



MISSOURI DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION  
PO BOX 3320, JEFFERSON CITY MO 65105-3320  
**OTHER TOBACCO PRODUCTS TAX  
EXEMPTION CERTIFICATE**

FORM  
**4357**  
(REV. 11-2004)

**SEE REVERSE SIDE FOR INSTRUCTIONS**

ISSUED TO (SELLER)			
ADDRESS	CITY	STATE	ZIP CODE
NAME OF BUSINESS (BUYER)	OTHER TOBACCO PRODUCTS LICENSE #		
BUSINESS STREET ADDRESS	CITY	STATE	ZIP CODE
The above named business is a licensed Wholesaler of Other Tobacco Products in the State of Missouri within which your firm would deliver purchases of Other Tobacco Products (as defined by Chapter 149 RSMo, other than cigarettes) to us and that any such purchases are to be resold in the normal course of our business.			
I further certify that these Other Tobacco Products (as defined by Chapter 149 RSMo, other than cigarettes) purchased tax free, will upon receipt of or at the time of sale, have the appropriate amount of tax paid by our company direct to the State of Missouri.			
GENERAL DESCRIPTION OF PRODUCTS TO BE PURCHASED FROM THE SELLER   			
I swear or affirm that the information on this form is true and correct as to every material matter.			
AUTHORIZED SIGNATURE (OWNER, PARTNER OR CORPORATE OFFICER)		TITLE	DATE

MO 860-4357 (11-2004)

**This publication is available upon request in alternative accessible format(s). TDD 1-800-735-2966**



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**PURPOSE:** This form is to be used when a licensed Missouri Wholesaler of Other Tobacco Products who has acted as agent of the state in the collection and payment of the tax to the state, has resold such products to another licensed Missouri Wholesaler of Other Tobacco Products.

To validate this certificate it must be **COMPLETED IN ITS ENTIRETY BY THE BUYER** and issued to the **SELLER TO RETAIN IN HIS FILES**.

By issuance of a valid certificate, the **BUYER** acknowledges his responsibility as agent of the state of Missouri and shall upon receipt of the products from the **SELLER** (in the case of an out-of-state wholesaler, upon resale and distribution or delivery into Missouri) shall report such "first sale within the state" to a business/person who intends to sell such tobacco products at retail or to a person at retail within the state of Missouri. The **SELLER** acknowledges his entitlement to a credit in the month such other tobacco products are sold and delivered to the **BUYER** if the taxes were paid to the state of Missouri.

**MISUSE OF THIS CERTIFICATE BY THE SELLER OR BUYER:** Pursuant to Section 149.035.3, RSMo "At such time as the director shall have reason to believe that any person has violated any provisions of this chapter or any rules and regulations issued pursuant to such provisions, the director shall refuse to issue or shall revoke or suspend any license issued hereunder for such a period of time not to exceed one year."

If you have questions or need assistance in completing this form, please call (573) 751-5772 (TDD 1-800-735-2966) or e-mail **excise@dor.mo.gov**. You may also access this form from the Department's web site:  
**[www.dor.mo.gov/tax/business/tobacco/forms/](http://www.dor.mo.gov/tax/business/tobacco/forms/)**.

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